

IN RE:

Case No. 11-20420

Mino's Roast Beef, Inc.

Chapter 11

Debtor(s)

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

Following is the list of the debtor's creditors holding the 20 largest unsecured claims. The list is prepared in accordance with Fed. R. Bankr. P. 1007(d) for filing in this chapter 11 [or chapter 9] case. The list does not include (1) persons who come within the definition of "insider" set forth in 11 U.S.C. § 101, or (2) secured creditors unless the value of the collateral is such that the unsecured deficiency places the creditor among the holders of the 20 largest unsecured claims. If a minor child is one of the creditors holding the 20 largest unsecured claims, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. §112 and Fed. R. Bankr. P. 1007(m).

(1) Name of creditor and complete mailing address including zip code	(2) Name, telephone number and complete mailing address, including zip code, of employee, agent or department of creditor familiar with claim who may be contacted	(3) Nature of claim (trade debt, bank loan, government contract, etc.)	(4) Indicate if claim is contingent, unliquidated, disputed or subject to setoff	(5) Amount of claim (if secured also state value of security)
Massachusetts Department Of Revenue 100 Cambridge Street P.O. Box 9564 Boston, MA 02114				60,000.00
Internal Revenue Service P.O. Box 7346 Philadelphia, PA 19101-7346				50,000.00
Agar Supply Company 225 John Hancock Road Taunton, MA 02780				45,000.00
Sovereign Bank PO Box 12707 Reading, PA 19612-0207				25,000.00
Costas Provisions 255 Southampton Street Boston, MA 02118				12,000.00
National Grid PO Box 960 Northboro, MA 01532				2,500.00

DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF A CORPORATION OR PARTNERSHIP

© I, [the president *or* other officer *or* an authorized agent of the corporation][*or* a member *or* an authorized agent of the partnership] named as the debtor in this case, declare under penalty of perjury that I have read the foregoing list and that it is true and correct to the best of my information and belief.

Date: November 3, 2011

Signature: /s/ James Varelas

James Varelas, President

(Print Name and Title)